

Summary of Accomplishments through the 2015-16 Budget

Priority Based Budgeting (PBB) is used to help allocate resources to the county's priorities and have budget conversations based on these priorities. PBB has been instrumental in shaping the budget as illustrated below:

- Balanced all Douglas County Funds
 - Focused on retaining as much available funding as possible for Organizational Sustainability
 - Completed successful negotiations that led to contracts with the County's three bargaining units
 - Completed a compensation and classification study that resulted in adjustment of base wages
 - Reinstated merit increases based on performance
 - Adjusted all employee wages for the cost of the PERS increase
 - Funded mandatory services and supplies increases and additional requests in the General Fund
 - Funded additional FTE's by re-allocating existing funds
- Reorganized Public Works and China Spring Youth Camp
- Continued to support Road Maintenance through a General Fund Transfer Out
- Consolidated the Lake Water Utility Funds into one Fund for Lake Water Systems

A community to match the scenery!

MISSION STATEMENT

Working together with integrity and accountability, the Douglas County team is dedicated to providing essential and cost-effective public services fostering a safe, healthy, scenic, and vibrant community for the enjoyment of our residents and visitors.

VALUES

Integrity - *We demonstrate honest and ethical conduct through our actions.*

Accountability - *We accept responsibility for our actions.*

Customer Service - *We deliver efficient and effective service with an attitude of respect and fairness.*

Leadership - *We establish the tone and direction for success motivating and inspiring others to accomplish a shared vision.*

Communication - *We ensure open dialogue through proactive listening and sharing of information throughout the organization and the community.*

Teamwork - *We work together to achieve shared goals.*

PRIORITIES & OBJECTIVES

- 1) Financial Stability
- 2) Safe Community
- 3) Economic Vitality
- 4) Infrastructure
- 5) Natural Environment, Cultural Heritage and Quality of Life
- 6) Organizational Sustainability

Douglas County, Nevada Budget in Brief



Fiscal Year 2015-16

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More detailed information about Douglas County's budget, organizational structure, and news updates can be found on our website at www.douglascountynv.gov.

Budget Overview

There are approximately 35 separate funds in the County, not including the towns of Gardnerville, Genoa and Minden, East Fork Fire and Protection District or the Redevelopment District. The County funds fall under the following general categories:

General Fund – Used to account for all County functions not required to be accounted for in a separate fund and represents the core services provided to the public.

Special Revenue Funds – Used to account for specific revenue sources that are restricted for a specific purpose. These funds include Room Tax, Social Services, Senior Services and Roads.

Proprietary Funds – Used to account for internal services and enterprise funds. Internal Services Funds, such as Motor pool, are services performed primarily for other County funds. Enterprise Funds are financed and conducted similar to a private business such as the water and sewer utility funds.

Capital Construction Funds – Used to account for the acquisition and construction of major capital facilities (other than those financed solely in the Enterprise Funds).









Debt Funds – Used to account for specific debt obligations incurred in other funds except the Enterprise Funds.

2015-16 Adopted Budgeted Expenditures

General Fund	\$ 49,502,193
Special Revenue Funds	39,968,702
Internal Service Funds	10,875,670
Enterprise Funds	20,971,609
Capital Construction Funds	14,420,721
Debt Service Fund	3,466,802
	<u>\$ 139,205,697</u>

Capital Projects

Below is a summary of capital projects budgeted for 2015-16:

 Airport Projects	\$ 73,081
 Building/Facility Projects	100,000
 Community Enhancement Projec	479,088
 Technology Projects	220,000
 Transportation Projects	5,262,860
 Utility (Water/Sewer) Projects	2,106,333
 Vehicles/Large Equipment	596,018
 Town Projects	3,468,199
	<u>\$ 12,305,579</u>

The three biggest projects in 2015-16 are Toler Lane Reconstruction, Buckeye Lane Reconstruction, and Clear Creek Water Line Improvements. Both Toler Lane and Buckeye Lane Reconstruction projects will replace failed pavement and base and will include new striping for bike lanes to meet the adopted County Bike Plan. The Clear Creek Water Line Improvements will provide the infrastructure necessary to meet current and future service levels.

Where the Money Comes From (General Fund - Revenues)



Property Taxes \$19,160,925 (46%) Current property tax rate for the General Fund is \$0.8716 per \$100.00 of assessed valuation (subject to state tax cap).



State Consolidated Taxes \$11,135,187 (27%) State taxes include sales tax, motor vehicle privilege tax, real property transfer tax, cigarette tax, and liquor tax that is collected at the state and allocated to local governments based on a formula mandated by State Statute.



Licenses & Permits \$3,501,200 (8%) Major revenues include building permits, liquor licenses, franchise fees and marriage licenses.



Gaming \$835,000 (2%) Fees and Licenses collected on gaming establishments



Intergovernmental \$1,293,660 (3%) Federal, State and other grants and payment in lieu of property taxes from the Federal Government



Charges for Services \$4,424,532 (11%) Charges and Fees for those who directly benefit from County Services. For example, planning and engineering fees and utility operator fees.



Fines & Forfeitures \$1,168,300 (3%) Justice Court fines are the primary revenue source for this category.

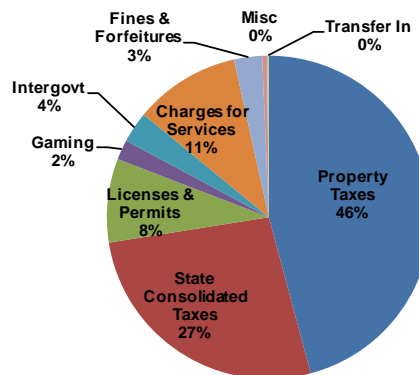


Miscellaneous \$202,013 (less than 1%) Interest earned on investments makes up almost all of the revenue in this category.



Transfers In \$75,000 (less than 1%) Transfer from Room Tax Fund for Economic Vitality.

Revenues



Where the Money Goes (General Fund - Expenses)

Personnel costs are nearly 72% of total expenses for Douglas County, which is similar to the national average of 70-80% for private sector service-oriented businesses. The County has worked to stabilize salary and benefit costs after years of unsustainable growth. The following is a breakdown of General Fund expenses by service area:



General Government \$10,094,988 (24%) Includes general services such as County Commissioners, County Manager, Finance, Human Resources, Community Development, Clerk/Treasurer, Assessor and Recorder.



Public Safety \$16,000,456 (37%) Includes Sheriff and Animal Control services.



Judicial \$9,162,136 (21%) Includes Justice Courts, District Courts, Constable, Alternative Sentencing and Juvenile Justice programs.



Public Works \$3,066,559 (7%) Includes Administration, Facilities and Engineering.



Health and Sanitation \$610,807 (1%) Includes Weed Control.



Contingency \$753,669 (2%) Contingency is budgeted for unforeseen events that may occur during the year.



Transfers Out \$2,985,929 (7%) Included are funds transferred to Road Operating, Room Tax, Senior Center, Water Utility Funds, and Regional Transportation Fund.

Expenses

